

# State of California Department of Justice

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## California Witness Relocation and Assistance Program Reimbursements Lake County District Attorney's Office

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Review Period:  
July 1, 2003 to December 31, 2007

Division of Executive Programs  
Office of Program Review and Audits

**State of California  
Department of Justice**

**California Witness Relocation and Assistance  
Program Reimbursements  
Lake County District Attorney's Office**

**July 1, 2003 to December 31, 2007**

**Office of Program Review and Audits**

Andrew Kraus III, Director

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*Last date of field work  
August 6, 2008*

**TABLE OF CONTENTS**

<b><u>SECTION</u></b>	<b><u>PAGE</u></b>
Independent Accountant's Report .....	1
Executive Summary .....	3
Background .....	4
Conditions and Recommendations .....	5

**INDEPENDENT ACCOUNTANT'S REPORT**

TO: Chief Deputy Attorney General

We have performed the procedures enumerated below, which were agreed upon by the California Department of Justice (Department), the California Witness Relocation and Assistance Program (Cal WRAP) and the Office of Program Review and Audits (OPRA), solely to assist the Cal WRAP in evaluating the Lake County District Attorney's (LCDA) Office assertions that they have followed the policies and procedures of the Cal WRAP and have claimed only reimbursable costs for the period July 1, 2003 to December 31, 2007.

The procedures performed were as follows:

1. Verified that the county district attorney's office is claiming allowable costs within the limits established by the Department.
2. Verified that the county district attorney's office returns all unused funds to the Cal WRAP when cases are closed or terminated.
3. Verified that the Cal WRAP is being consistent in administering the program at the county district attorney's office.
4. Verified that the Cal WRAP reviews applications and submitted claims for reimbursement by the county district attorney's office.
5. Traced all reimbursable costs to source documents such as cash receipts, invoices, payroll registers, time sheets and other documents.
6. Determined if eligible costs are reasonable and within the Cal WRAP guidelines.
7. Developed recommendations and discussed them with the county district attorney's management, who have responsibility over the claim for reimbursements.
8. Prepared a written report and requested a formal action plan for implementation and/or corrective action from management.

We have applied the procedures documented above to this report in accordance with attestation standards established by the International Standards for the Professional Practice of Internal Auditing. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose. In performing the agreed-upon procedures, if certain matters came to our attention they would be discussed in the Conditions and Recommendations section of this report.

***Department of Justice  
California Witness Relocation and Assistance Program - Reimbursements  
Lake County District Attorney's Office  
July 1, 2003 to December 31, 2007***

***Independent Accountant's Report***

We were not engaged to nor did we perform an examination, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Department and the Cal WRAP, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

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Andrew Kraus III, Director  
Office of Program Review and Audits  
August 6, 2008

**EXECUTIVE SUMMARY**

This section contains a summary of the conditions and recommendations listed in the order of materiality or risk, based on the auditor's opinion. It is recommended that Division of Law Enforcement management take immediate steps to make the necessary corrections to avoid placing the Cal WRAP in jeopardy.

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**CONDITION NO. 1:**

During our review, we were unable to substantiate utility expenses totaling \$2,600 that were claimed by the LCDA's Office for reimbursement with the Cal WRAP. The OPRA requested detailed receipts for these expenses and to date, has not received the documentation to support the expenses.

**RECOMMENDATION:**

The Cal WRAP should request that the LCDA's Office substantiate the amount claimed by providing the supporting documentation to justify the costs claimed. If the LCDA's Office fails to provide supporting documents for the costs claimed, the amount totaling \$2,600 should be credited against future claims or returned to the Cal WRAP program.

## **BACKGROUND**

The Cal WRAP, formerly known as the California Witness Protection Program (CWPP), provides for the protection of witnesses in criminal proceedings where there is evidence of substantial danger the witnesses may suffer from intimidation or retaliatory violence. The Cal WRAP provides reimbursement to a county district attorney's office for services rendered to witnesses who have been, or may be, victimized due to pending testimony.

The Cal WRAP is administered by the Department. Statutory authority for the Cal WRAP was created in September 1997 by legislative enactment of Assembly Bill 856, which added Title 7.5, Section 14020-14033, to the California Penal Code. Funding for the Cal WRAP was intended as an augmentation to, not a substitution for, existing local witness protection programs. The Cal WRAP will maintain a prudent reserve fund for reimbursement to each county district attorney's office.

The Cal WRAP will reimburse a county district attorney's office on a case-by-case basis for the local protection, temporary relocation, semi-permanent relocation, or permanent relocation of witnesses. County district attorneys' offices participating in the Cal WRAP are responsible for providing the Department with pertinent information on the case. The county district attorneys' offices are responsible for accumulating costs associated with the case, and submitting reimbursement requests to the Department. Local law enforcement authorities seeking reimbursement for witness protection services in support of a Cal WRAP case must seek the reimbursement from their respective county district attorney's office.

The Department will be responsible for the day-to-day operations of the Cal WRAP and act as the coordinator/liaison with the U.S. Marshal's Service, California Victims Compensation and Government Claims Board, and all other entities regarding applicable statutes and procedures pertaining to the Cal WRAP. The Department will report yearly to the California Legislature on the fiscal and operational status of the Cal WRAP.

The information concerning the participants, the application and reimbursement data, and the protection services listed in the Cal WRAP will remain secure and confidential. Title 7.5, Section 14029, of the California Penal Code provides, "All information relating to any witness participating in the program established pursuant to this title shall remain confidential and is not subject to disclosure pursuant to the California Public Records Act."

**CONDITIONS and RECOMMENDATIONS**

**CONDITION NO. 1:**

During our review, the OPRA was unable to substantiate utility expenses totaling \$2,600 that were claimed by the LCDA's Office for reimbursement with the Cal WRAP. The OPRA requested detailed receipts for these expenses and to date, has not received the documentation to support the expenses.

Case #	Type of Expense	Amount
	Utilities -	\$2,600.00

**CRITERIA:**

The Cal WRAP Policy and Procedure Manual states: "Local or state prosecutorial offices are responsible for reporting actual costs (as well as maintaining their original receipts) associated with the case..." All meals and incidental costs must be properly calculated and documented.

"All local and state prosecutorial offices and assisting law enforcement agencies, are required to maintain receipts for all expenses associated with transportation, relocation or storage of witness's personal belongings, temporary lodging, semi-permanent lodging and permanent lodging." All meals and incidental costs must be properly calculated and documented.

**RECOMMENDATION:**

The Cal WRAP should request that the LCDA's Office substantiate the amount claimed by providing the supporting documentation to justify the costs claimed. If the LCDA's Office fails to provide supporting documents for the costs claimed, the amount totaling \$2,600 should be credited against future claims or returned to the Cal WRAP program.

**DIVISION RESPONSE:**

**The Chief, Bureau of Investigation and Intelligence, Division of Law Enforcement, response is as follows:**

The Cal WRAP will accept a declaration under penalty of perjury from the LCDA's Office supporting the expenditures for semi-permanent lodging utility costs in the amount of \$1,813.14. A letter will also be forwarded to the LCDA's Office, as a reminder that, "All costs for reimbursement should be properly documented and supported with receipts," as outlined in the Cal WRAP Policy and Procedures Manual. They will also be informed that for the purpose of future audits, all semi-permanent lodging utility expenses must be supported with copies of the billing statement or by copies of the money orders made out to the utility company by the witness or originating agency.



**Department of Justice**

**California Witness Relocation and Assistance Program - Reimbursements**

**Lake County District Attorney's Office**

**July 1, 2003 to December 31, 2007**

**Conditions and Recommendations**

Below is the issue

and the response by the program:

- Lack of Utility Receipts or Billing Statement

The LCDA's Office erroneously destroyed this case file during an office remodel. However, they were able to reconstruct most of the original case file, except the utility receipts or billing statements. The LCDA's made aggressive attempts to retrieve copies of either the utility receipts or billing statements from witness \_\_\_\_\_ and to date, have had no success. The LCDA's Office mailed a "release" form to the witness several weeks ago and also talked to the witness on the phone, but still have not received the signed release form allowing them to get copies of utility statements from the phone and propane companies. If they are unable to get a release form from the witness, they will need a court order to obtain billing records from these utility companies.

Additionally, in the early part of the witness's relocation \_\_\_\_\_ the utility billing was in \_\_\_\_\_ name \_\_\_\_\_ therefore the utility companies will not release any billing statements to \_\_\_\_\_ the LCDA's Office without a court order for this period of time. Also, due to a domestic dispute, the witness moved \_\_\_\_\_ and reestablished utility services \_\_\_\_\_ The LCDA's Office made a direct request to the utility company, \_\_\_\_\_ and was able to obtain a copy of the utility charges \_\_\_\_\_ totaling \$786.86.

To date, the LCDA's Office has been unable to obtain any additional utility receipts or billing statements, but they have shown a strong effort in their attempts to retrieve these remaining missing documents. Therefore, the program will accept a declaration under penalty of perjury from the LCDA's Office for the remaining amount of \$1,813.14 (\$2,600.00 - \$786.86).